

2. As the ratio of the total amount available for benefits in the Employment Security Fund on September 30 to the three year average annual total payroll for the period ending June 30.

These ratios are expressed as percentages and the smaller of the two percentages becomes the Reserve Ratio of the Fund. This ratio is then used to determine the Tax Schedule to be in effect for the following calendar year.

The reserve ratios for the nine Tax Schedules range from a low of 2.75% for Schedule I to a high of 6.4% under Schedule A.

The employer tax rates in these schedules include a 0.21% Job Development Assessment which is credited to the Job Development Fund and a 0.03% Reemployment Assessment (for calendar years 2001, 2002, and 2003) that is credited to the Employment Security Reemployment Fund.

TAX SCHEDULES

	Schedule A	Schedule B	Schedule C	Schedule D	Schedule E	Schedule F	Schedule G	Schedule H	Schedule I
Employer's Account Reserve Percentage	Reserve Ratio of Fund 6.4% or more	Reserve Ratio of Fund 6.1% but less than 6.4%	Reserve Ratio of Fund 5.8% but less than 6.1%	Reserve Ratio of Fund 5.3% but less than 5.8%	Reserve Ratio of Fund 4.7% but less than 5.3%	Reserve Ratio of Fund 3.6% but less than 4.3%	Reserve Ratio of Fund 3.0 % but less than 3.6%	Reserve Ratio of Fund 2.75% but less than 3.0%	Reserve Ratio of Fund under 2.75%
<u>Positive Percentages</u>									
17.00 and over	0.6	0.7	0.8	0.9	1.0	1.2	1.5	1.7	1.9
15.50 to 16.99	0.8	0.9	1.0	1.1	1.3	1.5	1.8	2.1	2.3
14.00 to 15.49	0.9	1.0	1.2	1.3	1.5	1.7	2.0	2.3	2.6
12.50 to 13.99	1.1	1.2	1.4	1.5	1.7	2.0	2.3	2.6	2.9
11.00 to 12.49	1.3	1.4	1.6	1.7	1.9	2.2	2.5	2.8	3.1
9.50 to 10.99	1.5	1.7	1.8	1.9	2.1	2.4	2.7	3.0	3.3
8.00 to 9.49	1.7	1.9	2.0	2.2	2.4	2.7	2.9	3.2	3.5
6.50 to 7.99	1.9	2.1	2.3	2.5	2.6	2.9	3.1	3.4	3.7
5.00 to 6.49	2.1	2.3	2.5	2.7	2.8	3.1	3.4	3.6	3.9
3.50 to 4.99	2.3	2.5	2.7	2.9	3.0	3.3	3.7	3.9	4.2
2.00 to 3.49	2.5	2.7	2.9	3.2	3.3	3.6	3.9	4.2	4.5
0.00 to 1.99	2.7	3.0	3.2	3.4	3.6	3.9	4.2	4.5	4.8
<u>Negative Percentages</u>									
-0.01 to -1.99	3.0	3.3	3.5	3.8	4.2	4.5	4.8	5.1	5.4
-2.00 to -3.99	3.3	3.5	3.8	4.1	4.5	4.8	5.1	5.4	5.7
-4.00 to -5.99	3.6	3.8	4.1	4.4	4.8	5.1	5.4	5.8	6.0
-6.00 to -7.99	3.9	4.1	4.4	4.7	5.1	5.4	5.8	6.2	6.4
-8.00 to -9.99	4.2	4.4	4.7	5.0	5.4	5.8	6.2	6.6	6.8
-10.00 to -11.99	4.5	4.7	5.0	5.4	5.8	6.2	6.6	7.0	7.2
-12.00 to -13.99	4.8	5.0	5.4	5.8	6.2	6.6	7.0	7.4	7.6
-14.00 to -15.99	5.1	5.4	5.8	6.2	6.6	7.0	7.4	7.8	8.0
-16.00 to -17.99	5.4	5.8	6.2	6.6	7.0	7.4	7.8	8.2	8.4
-18.00 to -19.99	5.8	6.2	6.6	7.0	7.4	7.8	8.2	8.6	8.8
-20.00 to -21.99	6.2	6.6	7.0	7.4	7.8	8.2	8.6	9.0	9.2
-22.00 to -23.99	6.6	7.0	7.4	7.8	8.2	8.6	9.0	9.4	9.6
-24.00 and over	7.0	7.4	7.8	8.2	8.6	9.0	9.4	9.8	10.0